G R S IX 5]

Previous references

Rl 407-0655-2 Bray 07 1916-17
374-07 252-4B Taylor
Rl 132-17-1 (Rural.)

Later references

MR 185-17-3

File No 158-14

Serial Nos 1-10.

Previous

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1-10.

Part B for May 1917

SUBJECT

Proposal for the revision of the system of taxation in the Mysore city

Letter No 69739 2.5.17 of the P Mysore city re Rural. States that the Rural Council may frame necessary rules under the Section 46 of the Mu Regulation and submit them for the orders of Govt

W D 28—GPL—10,000—24-1-21

3.7.17.

GRS 11] 1914-15

GENERAL AND REVENUE SECRETARIAT

(Munb.)

NOTES

File No 158-1

FILE HEADING

Levy of the tax on professions trades & callings in the City Municipalities of Bangalore and Mysore

From

The President, Bangalore City Munb. Council

No 97 Dated 8 10-14 Received 13 10 1914

Diary No	Enclos — Spare Copies	Serial No
2406		

BRIEF ABSTRACT OF LETTER

States, in reply, that no duties are being levied in the Bangalore City on professions, trades and until necessary statistics for replacing Mohatarfa by tax will be Collected and definite proposals submitted in due Course after the general revision of taxes in the City is Completed

NOTES AND ORDERS

The Mysore City Munb. Council does not seem to have taken any action since the issue of G O dated 4th August 1914 Draft calling for information and urging the necessity for early action in the matter is submitted

NOTES—First Sheet

GPB—85 000—15 6 12

Serial No

2. In this Connection it is submitted that the Municipal Commissioner of the City Station of Bangalore recently abolished the tax on professions trades callings and introduced instead a tax on money lenders and hawkers

2 4 Letter No. 60 55 Dt 18 II 1914 to the Presidents, Bangalore City Municipal Council, through the Dy Comr., Bangalore Dt.

Enquiring whether any action has been taken for the introduction of the tax on professions, trades etc and with the amounts

3 5 Letter No. 803 dated the 15th April 1915 from the Dy. Comr., Bangalore Dt.

Forwards the Bangalore City Municipal Council's letter submitting for orders the proposals of the Municipal Council for a readjustment of the system of taxation in the City so as to abolish octroi on all but 5 articles and to introduce profession tax

6 Subject the proposals involve radical changes and requires careful scrutiny on the one hand, it is proposed to abolish octroi on mineral articles and on the other

H R S 12]

General and Revenue Secretariat | nil File No 158 of 1914.

Serial No

Sahni Here is an application for State subvention in the shape of an assignment of land revenue on lands within the City limits These will have to be reconciled Branches I & II have also to be consulted in connection

7 There is an urgent call for this file from the Personal Assistt to the Dr Member for being submitted to the Member if approved, it will be sent to him as it is, without working up the question in detail

MMS 8 Sub Dr personal Assistt
28/5/15 The proposals other than those connected with Irrigation revenue are not primafacie objectionable
Dr Member 28/5

9 With all the proposed changes, the income of the Municipal Committee will increase appreciably & the Committee will have to employ more staff & the Committee may work with benefit on the outside lands but this increase will ultimately fall on the citizens & in an indirect manner The question is one important enough & has to be carefully worked up. It will therefore be one of the subjects that will be considered at the ensuing Z-15 conf. This may be suggested to the President

NOTE—Contn sheet

R 5 12]

General and Revenue Secretariat | File No. 157 of 1915.

Serial No	
1.	[illegible]
	29/5 [illegible] 3/6
	[illegible]
10	Draft submitted [illegible] 7.6.15 [illegible]
11	[illegible] 8/6
12	[illegible] [illegible] 8/6
13	D.O. letter No. 988 dt. 6.6.1915 from Mr. T.G. Venkatramana Rao. States that it is desirable that the proposals should be considered at the evening Board and P.W.D. Conference and requests that necessary action may be taken in the matter.
5	[illegible] letter No. 73 dt. 21.7.1915 from the Dy. Comr., Nellore. [illegible]

NOTE—Contn sheet

G R S 12]

General and Revenue Secretariat

ML File No 158 of 1914

Serial No

Forwards the Mal. President's letter submitting a copy of the Rep. of the Conference in the matter

15 The Mauritius Council proposes to abolish the levy of Octroi on all kinds of articles and also the Mohatarfa Shop and Oil Mill taxes and to recoup the loss by levying Octroi on petrol and by —

(a) introducing profession tax

(b) levying a license fee on tobacco shops and oil mills,

(c) doubling the scales of toll,

(d) revising the house tax,

(e) increasing the duty on piece goods

(f) by one pie and

(g) reducing the present Octroi establishment

The President himself says that the financial effect of these proposals is only an increase of Rs 8000/- to the present Mauritius Income.

16 The probable loss of revenue due to the abolition of Octroi and Mohatarfa taxes can be easily gauged, but the same thing is not possible as regards the proposed ways and means for recouping that loss inasmuch as the anticipated income from the profession tax and license fees does not seem to have been based on any correct data.

17 The following results are arrived

NOTE—Contn sheet

GPB—25 000—30 4 15

G R S 12]

General and Revenue Secretariat

Rb File No 158 of 1914

Serial No

on the bases of the figures for the five years ending 1914-1915 :—

A Anticipated loss of revenue

I Petroi :—

(a)	Cocoanuts fresh	=	4647
(b)	do dry	=	1171
(c)	Betel leaves	=	4173
(d)	Jaggery	=	3612
(e)	Ghee	=	3691
(f)	Butter	=	2288
(g)	Oil seeds	=	1552
(h)	Chunam	=	1621
(i)	Tobacco	=	2724

Will remain

Total average income = 25,930

23,206

II Miscellaneous taxes :—

(a)	Shop tax	=	6866
(b)	Oil mill tax	=	406

Total average income = 7272

Total loss (I + II) = Rs 33,202

30478

NOTE—Contn sheet

GPB—25 000—30-4 15

Serial No

B Anticipated additional income by adopting new measures: —

(a) (i) Professions tax	=	2000
(ii) Income tax	=	3000
(b) Excise fees	=	7500
(c) Salt	=	20,500
(d) Stamp tax	=	863
(e) Petty agents	=	5000
(f) Reduction of Establishment	=	2600
Total	=	35,963

Net result = + Rs 2763, and this is based on anticipated realizations for which this office has no data.

18 As regards the several items of anticipated income, the following are respectfully submitted. —

(a) Professions tax This office has no data to verify the accuracy of the amount. Commrs' anticipations from this levy. Collectors, Magistrates will have to be collected by the Amin. Commrs as was once attempted by the Bengalore City Municipality.

(b) Excise fees Same as in the case of (a). Rates will have perhaps to be amended.

(c) Salt This means the levy

NOTE—Contn sheet

G R S 12]

General and Revenue Secretariat | Rl File No 158 of 1914

Serial No

of toll on vehicles and animals at the maximum rates fixed in Schedule II of the Munb. Regn. The present rates correspond with those prevailing in the Bangalore City

(d) House tax. The Munb. Sub Committee calculate the average annual income from this source at Rs 20,000/- and anticipate an additional income of Rs 5000 after revision. The average annual income as worked out in this office with reference to the figures for 5 years comes to Rs 24,137 Hence, the additional income cannot be more than Rs 863/- In view however of the contemplated extensions as also of the clearance of old houses in the East and elsewhere in the City, it is probable that the Munb. revenue from house tax may rise in future

(e) Increase of duty on piece goods by one pie

The meaning of this proposal is not quite clear At present, the duty is levied on piece-goods at the rate of Re 1-9-0 per cent advalorem The Sub-Committee's intention is to raise this rate by 1 pie to Re 1-9-1 per cent advalorem the income from this enhanced levy (excess) cannot be about 1

NOTE—Contn sheet

GPB—25 000 -30 4 15

Serial No

a year. The above annual income from octroi on price-goods comes to Rs 21,996/- On this basis, the additional income from the proposed rate can hardly be more than Rs 7,4/

(4) Retention of the present octroi Establt

The Munb. Commrs' proposal may, it is submitted, be accepted.

Cy The Resolution recorded at the Local Boards and Munl. Conference is to the effect that the Mohatarfa shop tax should be replaced by professional tax in all Municipal areas and that the schedule should be revised as suggested by the Local Finance Committee. In the circumstance, for reasons given in the Finance Committee's report, profession tax cannot be introduced before suitably amending the schedule by special legislation

Subd for orders.

DMS
6/9/15

20 Enquire what the exact increase in the octroi on piece goods is likely to be. Govt cannot agree to the raising of the profession tax suggested by the Commr

7/9

21 Draft submitted

DMS
8/9/15

22 Approved

9/9

9/9

NOTE—Contn sheet

SPB—25 000 -30 4 15

G R S 12]

General and Revenue Secretariat

Rel File No 158 of 1914

Serial No	
6	23 Letter No 2296 & 16-9-15 fr the President, Mysore City Munl Council Calls for additional information in the matter
7	24 Letter No 168 dated the 30th Decr 1915 from the President, Mysore City Munl Council States in reply, that the Municipal Council are not in favour of changing the rate of profession tax as suggested by the Special Finance Committee and furnishes additional information on certain other points 25 From the explanation now offered, it is seen that the Munl. Council proposes to increase the tax on piece goods from 3 pies to 6 pies per Rupee of value This may probably bring in an additional income of about Rs 7000/- The Munl. Council anticipate an income of Rs 5000/- and this estimate may be accepted. They also anticipate an income of Rs 1515/- a year from octroi on petrol If these are taken into account, the Munl. Council's proposals results in a net additional income of about Rs 4000/- a year

NOTE—Contn sheet

GPB -25 000—30 4 15

G. R S 12]

General and Revenue Secretariat | dd File No 158 of 1914

Serial No

1 Re question of the assessment of the land revenue on lands within Municipal limits & the Municipality may need not be taken into account inasmuch as Govt recently declined to grant the Municipal Council's prayer in that behalf.

DMS
7.2.16
BE

2) Report pointing out that the levy of license fees on tobacco shops & oil mills at special rates involves fresh legislation & enquiring whether the Municipal Council can suggest any other means

DMS
14/3

Hon
9/3

3 Draft is submitted

DMS
22/3/16

Hon
22/3

4 To the President of the Mysore City Municipal Council No 7145 dated 24th March 1916 States that the levy of license fees on tobacco shops and oil-mills at special rates involves fresh legislation and en,

NOTE—Contn sheet

GPB—85 000 -80 4 15

G. R. S 12]

General and Revenue Secretariat

File No. 158 of 1914

Serial No.	
	~~whether the Mund Council can~~
	~~suggest~~ any other means for
	recouping fully the loss under
	~~octroi~~
9	From the Presdt of the Mysore City Municipal Council No 258 dated 28th April 1916. States that tobacco may be retained in the list of dutiable articles in case Govt consider it impracticable to amend the Municipal Regulation
	29 the Mund Council propose to retain Octroi on tobacco if it is not practicable to amend the Mund Regulation so as to levy license fees on tobacco Shops and oil mills.

(64) 3-6
K/5/1916/5

Errata—Contn. sheet

(G. R. S 12)

General and Revenue Secretariat

Mil File No. 158 of 1914

Serial No

20.

The proposals remaining for orders are

1. The abolition of octroi on :—

Cocoanuts (fresh & dry)

Betel leaves

Jaggery

Ghee

Rubber

Oil Seeds

and Chunam, involving the abandonment of an aggregate revenue of Rs 23,206.

2 The abolition of motor taxes & oil mill Taxes involving abandonment of an revenue of Rs 7262

Total revenues abandoned Rs 30,468

3 The imposition of the tax on professions, trades & callings yielding Rs 2000

4. Doubling the rates of toll Rs 23,500

5 Increased stability on piece goods from 3 to 4 pies per rupee of value } Rs 5,000

6 Imposition of octroi on petrol Rs 1,500

Rs 29,000

31 With the abolition of the motor taxes, the present system of not keeping house tax separate for buildings or portions of the buildings used as shops will be discontinued, and a sum of Rs 3 lakhs is expected from the levy of house tax on such buildings. The revenue of the tax on houses (including buildings) is expected

G R. S 12]

General and Revenue Secretariat | Ml File No. 158 of 1914

Serial No.

to give an small addn which need not now be taken into account

The President expects to ~~secure effect~~ expenditure on ~~in~~ section estab[t] & the ~~salary~~ Rs 2600/- a

The net financial result of the proposals is an addition of Rs 4,600 or Rs 5000/- to the annual income

The only weak point in the proposals is the proposal to double the rate of tolls But for this, the proposals are suitable - Sent for orders

Rooo - 12/5-

Council matter

Received 32

A draft may be put up

Sanctioning the removal of the Municipal Council of the budget for 1916-17

has already been sanctioned

Now the Revenue can take effect only from 1917-18

NOTE—Contn sheet

GPB—70 000—17 12 1

G R. S 12]

General and Revenue Secretariat. | Ml File No. 158 of 1914.

Serial No.

This should be made clear.

As this is the first municipal Council to revise the system of taxation from the Royalties & Scientific point of view, Energetic help and encouragement should be given in the matter. Representations were first made in April 1915

13/5/16

13/5

32 Draft Submitted for approval. At this stage of the case, Govt have to generally approve of the broad details of these contracts them as unobjectionable. The municipal council has

NOTE—Contn sheet

G R S 12]

General and Revenue Secretariat

File No. 158 of 1914.

Serial No

framed rules for the imposition of new taxes and revise the existing rules so as to embody the alterations proposed and calls for objections. Govt have to pass final orders after considering the objections received. Please see Sections 46, 59 and 60 of the Municipal Regn

AS (Ag) Be 15/5/16 16/5 Rev Secy.

20/5/16

3) This is a Schedule matter & has to be passed thro' Council

KT 8/6/16

Thro' the Chief Secretary to Government

6527 5.6.16

DSecy

5/6/16

4) Please consult the Financial Department & then circulate to Members of Council

24 6 16 do

NOTE—Contn sheet

2745

G R S 12]

General and Revenue Secretariat | File No 158 of 1914

Serial No 35)

Revenue & the Finances
Secrt & Govt for favour
of Opinion

M Hyderabad
26/6/16

27/6/16

Sub 36)
15/7/16 17/7/16

The three rates & places the case. The weak point is the doubling of tolls referred in paras 30 & 31 above. ~~& Exception on this~~ The proposals seem to be financially acceptable & subject as regards this item about which some doubts may be felt

15/7/16

H Secy)
3/8/16

37) The changes proposed are in the direction advocated by the Taxation Committee. I have also discussed them with the Mysore President. They may be introduced provisionally for one year. If the toll revenue under the new rules do not come up to expectations some readjustment may be necessary

17/8

18/8

Sec for IV
(Secy)

11

NOTE—Contn. sheet

G R S 12]

General and Revenue Secretariat | AA File No. 157 of 1914.

Serial No

39 Refer. Para 34 of the Office Note — page 16

21/8-16

Rev. Secy.)

40 The Govt. to adopt partially the recommendations of the Municipal taxation Committee as put forward by the Hyderabad Municipal Association. They do not anticipate the Municipal income in any substantial measure. The Bangalore has not yet submitted any proposals — The preliminary Note under Section 46 (9) (a) (b) of the Municipal Regulation how the certain & introduction of proposed alterations even provisionally in the Hyderabad city. The Local Self Govt Scheme is under consideration & the action may be deferred till the Local Self Govt Scheme passes through the Council stage & the special line of action is decided upon

Dewan)

6 85 / 23 8

41. The question may be considered in Council.

22/8/16

23/8-16

25/8/16

25/8/16

1216 / 26.8.16

42. Yes

25/8-16

392

G. R. S 12]

General and Revenue Secretariat	Mint File No 158 of 1914
Serial No 431	To Govt. dep., with compliments, for favour of further action.

BZ 17/1/17

HD 17/1-17

P 7

NOTE—Contn. sheet

GPE—70,000—17 12 17

(For disposal at a meeting)

No. C. 53 & 17

20 / 1917

GENERAL AND REVENUE SECRETARIAT

Council Matter

SUBJECT.

(Clause 1 of the Schedule)

Proposals for the revision of the system of taxation in the Mysore City

CIRCULATED TO THE MEMBERS OF COUNCIL

By Order,

D M Narasimha Rao.

Secretary to Government

19th January 1917

Extraordinary Member of Council

First Member of Council

Second Member of Council

WD 2012—GPB—1 000—9 2 16

29 24

Subject.-(Clause 1 of the Schedule)

Proposals for the revision of the system of taxation in the Mysore City.

OPINION OF THE COUNCIL

(ചർച്ച)

Proposal for the revision of the system of taxation in the Municipal city

Council
The office concerned has to be taught up along with this Decn.
15/2

44) The Municipality may frame rules concerning these present proposals under sec 46 of the Regulation, publish them and submit the matter to Govt for orders together with the objections, if any, received from the public.

15/2

19/4/17

45) Pr IV draft.

20/4/17

27/4/17

46) Please see the draft approved by the Law Secy in the file this has been changing several times.

By 4 pm alternative draft to (by) also put up for appl.

22/4/17 Law sec

(Rev Secy) 25/4/17

47 The draft- cover put up may be appd.

27.3. 29/4/17

2nd member) 28/4/17

Secy 1/5/17

WD 1233—GPB—60 000—1 12-16—S.

J R S III-2]

General and Revenue Secretariat | Ind File No 153 of 1914

Serial No	
6	Extract P. 6973 dg 2.5.17 GOI typed Imp Council Starts act as Ind council may frame necessary subs under sec 46 of Act Ind Regs & submit them to Govt Please see notes in IM 165-17 pt 3 In these meetings on 2/6/17 the IM Cl have resolved that they are not prepared to take up the question of abolition of vernacular at present AJ 8/8/18

NOTE—Contn sheet

ಜಿಲ್ 158-14-26 1

No 97
Enclosure

OFFICE OF THE MUNICIPAL COUNCIL,
Bangalore City, 6th October 1914.

D2446

From

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, ESQ,
Hony President, Municipal Council,
Bangalore City.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

SIR,

P

With reference to your D.O. No. 7008-M. 374-07-1 dated 20-1-1908, I have the honor to state that no taxes are being levied in the Bangalore City on professions, arts etc.

2. The substitution of the above in lieu of the existing mohatarfa taxes is under consideration, but as the work of thegeneral revision of taxes which is more urgent has to be taken up and completed ere long, the statistics required to determine which of the above two will be more profitable to the Municipality, will be collected and placed before the Council and definite proposals submitted in due course for the orders of Government.

I have the honor to be
Sir,
Your most obedient servant,

Honorary President.

CR

2

G R S 26]

File No 158-14

Serial No 2

Diary No of letter replied to 2446

General and Revenue Secretariat

(Revenue)

Bg, the 31 10 1914

Date of issue 1/11/14

Signed by Mr A. N. Ramanathan

No 4155 and 158-Ne 9/8/11/14

To

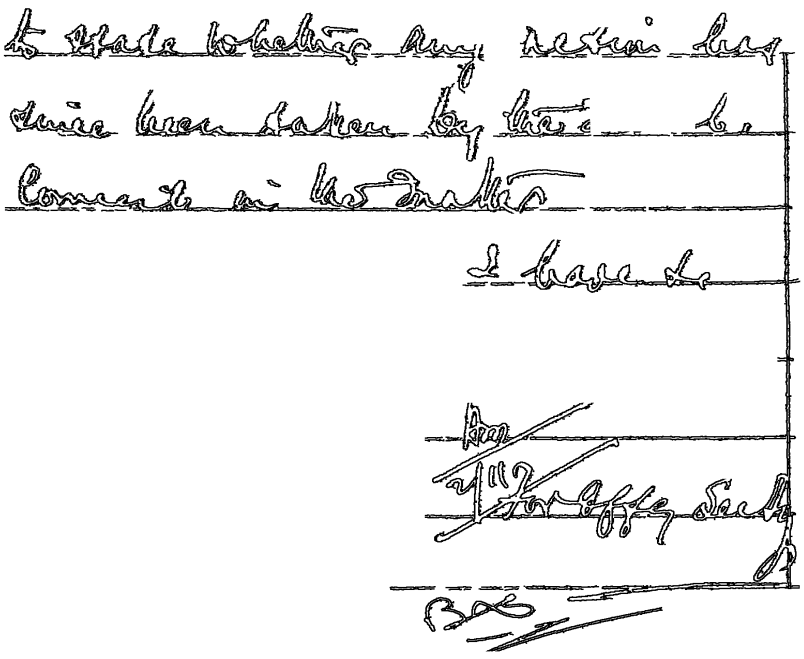
The President, Mysore City Municipal Council, through the Dy Comr, Mysore Dt

Sir,

I am directed to invite your attention to G O No 1291 dated 4th August 1908 in the matter of the introduction of the tax on professions, callings & employments, extending the City Municipality, and to request that you will be so good as to

over

SUBJECT

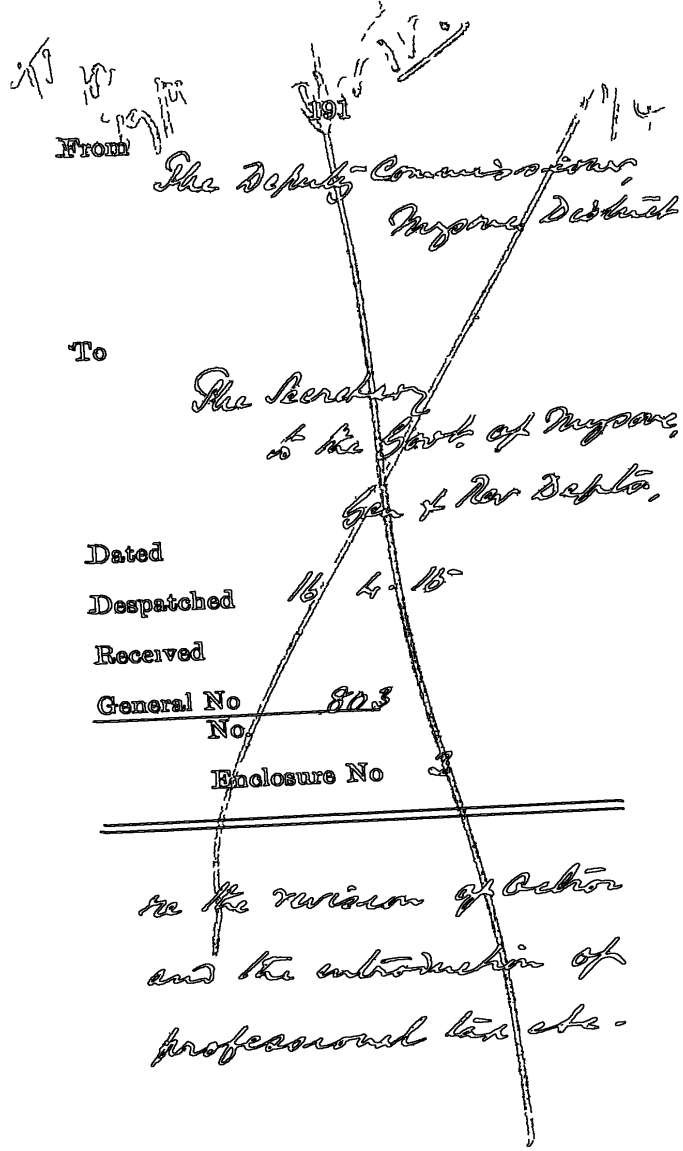


List of enclosures

Copied by

Examined by

GPO—23,020—4-8-15



From The Deputy-Commissioner, Mysore District

To The Secretary, to the Govt. of Mysore, Gen & Rev Depts.

Dated

Despatched 16/4/16

Received

General No 803

No.

Enclosure No

re the revision of duties and the introduction of professional tax etc.

GPB—30,000—8-1 19

No. 893

D6518

Mud 158-14-3.

Office of the Deputy Commissioner
Mysore District
Mysore, dated 15th A p r i l 1915.

From

A. Subraranya Iyer, Esq., B.A ,
Deputy Commissioner
Mysore District.

To

D. M. Narasinga Rao, Esq., B.A., B.L.,
Offg Secretary to the Government
of Mysore
General and Revenue Departments

Sir,

I have the honor to submit herewith letter No. 188 dated 13-4-1915 received from the President of the Mysore City - Municipal Council re the revision of Octroi taxes and the introduction of professional tax &c

I have the honor to be
Sir
Your most obedient servant

Assistant Commissioner
for Deputy Commissioner (absent from Jurisdiction)
Mysore District.

1915

From

J.W. President, City Muni Council, Mysore

To

J.W. Secy to Govt of Mysore, Gen & Rev Depts

J.W.s — & Deputy Commissioner

Dated 10th } April 1915
Despatched 13th }

Received

General No 188
No

Enclosure No J.W.s

Requesting to place before Govt for orders Council resolution on the revision of octroi and the introduction of professional tax

14 4 915
L J.

GEPM—8-9-1914—500.

No 184

The City Municipal Office, Mysore,
Dated 10th April 1915

From

T.G.Lukshmana Rao, Esquire , L.C.E.,
President, City Municipal Council,
Mysore

To

D.M.Narasinga Rao, Esquire , B.A., B L ,
Secretary to the Govt of Mysore,
General & Revenue Department
Through the Deputy Commissioner, Mysore District

Sir,

I have the honour to report that the question of abolishing Octroi duty on certain articles and introducing - direct taxation in its stead was under consideration s i n c e the year 1908 The question was brought again and again before the Council, but no definite conclusions were arrived at At last, a Sub- Committee consisting of the Vice-President, Rao Bahadur Mr M C.Rangaiengar, Rev H Gulliford and Mr. Amble Anniah Pandit was appointed to investigate the question and the members thereof after great deliberation submitted their report, copy of which I herewith enclose for your information, wherein they recommended (1) the retention of octroi duty only on five articles (2) the abolition of the mohatarfa taxes enumerated in No X of schedule of taxes (3) the introduction of professional tax (4) the doubling of the toll-gate fees (5) the revision of house-tax after taking into consideration the rental value of the portions occupied by shops (6) increase of duty on piece-goods by one pie (7) the levying of license fees on tobacco shops and oil mills and (8) the revision and reduction of the octroi establ -ishment

2 This having been approved by the Managing - Committee, it was placed before the Municipal Council who, after

6

after great discussion approved, with certain modifications the suggestions made by the Sub-Committee, in their meeting held on the 31st ultimo A copy of their resolution No III is enclosed for your information.

3. The financial effect of the proposals is only an increase of Rs 800/- to the existing Municipal Revenue. But the abolition of octroi on several minor items such as betel leaves, tobacco, oil-seeds etc , is calculated to prevent much inconvenience and harassment to dealers in these petty articles, which are of universal and daily use At the same time the introduction of profession tax, brings under taxation, a class of persons hitherto enjoying all the benefits of Municipal - Administration, while contributing nothing towards its maintenance such as Government Servants, Advocates , Pleaders etc I am, therefore, of opinion that the proposals are sound and reasonable at a time when the question of doing away with indirect - taxation is engaging the attention of the Local Bodies all over India, and request you to be so good as to place the same before Government for orders in the matter

4. The Municipal Council have also resolved that the Government be requested to transfer the assessement recoverable from lands and gardens within Municipal limits to the Municipal Council. If this is done it will, to a certain extent, - enhance the present revenue of the Muninicipality.

I have the honour to be,

Sir,

Y o u r most obedient servant,

Idulla Umana Rao

President.

M N.V

Proceedings of the Sub-Committee appointed for revision of octroi and other taxes held on Wednesday the 3rd March 1915.

..

Present

1. G Narayana Rao, Esquire , B A , B. L
2. Rev. H. G u l l i f o r d.
3. Rao Bahadur M C.Rangaiengar, Esquire , B A ,
4. Amble Anniah Pandit, Esquire ,

1 Resolved that octroi on the following articles only be retained -

1 Piece-goods.
2. Kerosine Oil
3 Sugar
4 Timber
5 Sheep and goats - though transferred to slaughter house account

2 Resolved that the mohatarfa taxes enumerated in schedule X of schedule of taxes be abolished.

3 Resolved that the profession tax be introduced

4 Resolved that the scale of toll-gate fees be doubled.

5. Resolved that the house tax be revised after taking into consideration the rental value of the portions occupied by shops

6. Resolved that the tax on piece-goods be raised by one pie

7 Resolved that a license fee be charged on to-bacco shops and oil mills at the following rates.-

	Whole sale	Retail
Tobacco shops	Rs. 10	5
Oil mills.	Rs 5 each	

8. Resolved that the octroi establishment be revised and reduced . The following cockads only to be retained and the others to be abolished -

1. Seringapatam road
2 Srirampet
3 Chetnahalli No. I
4 Do II
5. Nachanahalli.
6. Nanjangud
7 Railway-Ookkad

Note -

If the above resolutions are adopted in Council and sanctioned by Government, the account will stand as follows -

	Present.		Proposed	
1. Octroi.Rs. .	75,000	On five items only.	42,000	
		Extra one pie - proposed to be levied on piece goods .	5,000 ✓	
			47,000	
2 House tax	20,000	After revision	25,000 ✓	
		Do on shops	5,000 ✓	
			30,000	
3. Tax on vehicles .	3,500	.	4,500 ✓	
4. Tolls . .	34,500	By doubling the present rate -	45,000 ✓	
5 Mohatarfa.	7,300	To be abolished Professional tax to be levied	2,000 ✓	
		Reduction of Octroi Establishment.	2,600 ✓	
Total Rs	1,30,300		1,31,100	

Resolved that the above report be submitted to the Council.

Sd/- H Gulliford
" W C Rangaiengar
" Amble Anniah Pandit
" G Narayana Rao

" C o p y "

Sd/- H Gulliford

President

Proceedings of the seventeenth (Ordinary) meeting of the Municipal Councillors for the City of Mysore, held in the Rangacharlu Memorial Hall at 8 A.M. on Wednesday the 31st March 1915.

Present.

1. T.G.Lukshmana Rao, Esquire., L.C.E., President.
2. G.Narayana Rao, Esquire., B.A.,B.L., Vice-President.
3. R.V.Sundaram Iyer, Esquire., B.A., B.C E., Executive Engineer, Mysore Division.
4. A.K.Pani, Esquire , D.P.H., etc., Health Officer, Mysore City.
5. R.A ,Narasimhaiyengar, Esquire., B.A.,B.L., Amildar, Mysore Taluk.
6. M.Anantarajiah, Esquire.,
7. N.Setwaji Rao, Esquire ,
8. Muhammad Jaffergaé, Esquire ,
9. V.Tiruvengada Mudliar, Esquire.,
10. Madappa, Esquire ,
11. Rao Bahadur M.C Rangaiengar, Esquire., B.A.,
12. Narasimhaswamy, Esquire.,
13. A.Subbanna, Esquire ,
14. Banamiah, Esquire.,
15. N.Srikantiah, Esquire.,
16. Amble' Anniah Pandit, Esquire.,
17. M Venkatakrishniah, Esquire ,
18. H Seetharamiah, Esquire ,
19. Rev H Gulliford,

Absent.

1. Jahagirdar Madappa, Esquire.,

III Recommendation of the Managing Committee re the revision of octroi and the introduction of professional tax

Resolved that the recommendation of the Managing Committee be approved and submitted to Government for sanction subject to the following alteration viz, addition of petrol to the list of dutiable articles

It was also resolved that Government be requested to transfer the assessment recoverable from lands and gardens situate within the Municipal limits to the Municipal Council

Record of votes -

As there was some difference of opinion regarding (1) the increase of octroi duty on piece goods by one pie , (2) the doubling of toll-gate fee (3) the exclusion of ghee from the list of dutiable articles now proposed and (4) the inclusion of petrol among dutiable articles, they were all put to vote one after another and the result is as noted below -

9

In (1), 13 voted for and 6 against, and the names of Councillors who voted against are:-

1. Mr N Sreekantiah ,
2. Mr. N Setwaji Rao,
3. Mr. M.Anantharajiah,
4. Mr. M.Madappa,
5. V Thiruvengada Moodliar
and
6. Mr. M Narasimhaswamy.

For (2), there were 13 votes, and 2 Councillors viz. Messrs. A Subbanna and M Madappa voted against.

For (3), there were 14 votes, only 3 Councillors viz. Messrs M Madappa, N Setwaji Rao and M Narasimhaswamy voted against its exclusion.

For (4), 15 votes were recorded Dr. A.K.Pani and - Mr. R.V.Sundaram Iyer voted against its inclusion.

Sd/ T.Lukshmana Rao,

President.

" C o p y "

T Lukshmana Rao

President.

M R.V.

(D

9880 9.8.6 15
mil 54-14-4

8/6

My dear Sir,

With reference to your letter No 188 dated the 10th April 1915 submitting proposals for the abolition of octroi on several dutiable articles and the introduction of profession tax and enhancement of the rates of toll &c in Madras, I am desired to state that Govt consider it ~~undesirable~~ desirable that the proposals should ~~be postponed~~ be considered at the ensuing Annual Local Bods Conference I am therefore to request that necessary action may be taken in the matter forwd Govt's proceedings

Ans 2/6 Desp 8/6

To, The Chairman Rao Sahib Dr.
Presidency Municipal Commissioners

8/6

GPE—100,003—29 7 14

1915-16

From The Deputy Commissioner Mysore Dt.

To The Revenue Secretary to the Govt of Mysore Bangalore

Dated

Despatched 21st July 1915

Received

General No 73

No

Enclosure No 2

Re the Proposals for the abolition of octroi on articles & introduction of professional tax

No. D 262 / Rev 158-14-5

Office of the Deputy Commissioner
Mysore District
Mysore, dated 21st J u l y 1915.

From

A.Subramanya Iyer, Esq. B.A.,
Deputy Commissioner
Mysore District.

To

V.R.Thyagaraja Iyer Esq M.A.,
Secretary to the Government
of Mysore
Revenue Department.

Sir,

I have the honor to submit herewith letter No.6 dated 17-7-1915 received from the President of the Mysore City Municipal Council re proposals for the abolition of octroi on several dutiable articles and the introduction of profession - tax &c.

I have the honor to be
Sir
Your most obedient servant

Deputy Commissioner
Mysore District.

191

From J G Lukshmanarao Esqr C E
President, City Muni
Council, Mysore

To D M Narasinga Rao Esq BA & L
Secy to Govt of Mysore,
Gen & Rev Depts

Dated
Despatched 3 178 July 1915
Received
General No 6
No

Enclosure No 1

Re proposals for the abolition of octroi on several dutiable articles and the substitution of professional tax etc

18/7/1915
L-D

GBPM—8 9-1914—500

17

Encl to Govt 158-14-5

No 6

THE CITY MUNICIPAL OFFICE, MYSORE,

Dated 15th July 1915.

From

T.G.Lukshmana Rao, Esquire., L.C.E.,

President, City Municipal Council,
Mysore

To

D.M.Narasinga Rao, Esquire., B.A., B.L.,

Secretary to the Govt of Mysore,
General & Revenue Department

Through the Deputy Commissioner, Mysore District.

SIR,

With reference to correspondence ending with your D.O. No. 9880/Ml. 158-14, dated the 8th June 1915 stating that the proposals for the abolition of Octroi on several dutiable articles and the introduction of profession tax etc., should be placed before the Local Boards and Municipal Conference, I have the honour to state that Rao Bahadur Mr. M.C.Rangaiengar moved, in the Conference held in June last the first portion of the proposition on behalf of the Municipality, and it was resolved therein that in view of the vexation and scope for peculation attending the imposition of octroi, its abolition was very desirable and that wherever possible, it should be replaced by a terminal tax or by direct imposts, and that at any rate the number of commodities subjected to the levy should be kept at a minimum and should not include the necessaries of life.

2. The second portion Viz the introduction of profession tax was, however, moved by Mr. C.W. Narasimiengar, a Delegate from the Bangalore City Municipality, and the Conference was of opinion that the Mohatarfa shop tax should be replaced by profession tax in all Municipal areas.

13

3. Copies of the resolutions referred to above are herewith submitted for ready reference.

4. I request that you will kindly place the question again before Government and obtain their orders.

I have the honour to be,

Sir,

Your most obedient servant,

President.

M R.V.

Copy of Resolution Nos. 16 and 17 passed in the Local Boards and Municipal Conference held in the Rangacharlu Memorial Hall on 28th JUNE to 1st July 1915.

x x

x x

Resolution No. 17.

Proposer.- Rao Bahadur Mr.M.C.Rangaiengar.

Abolition of Octroi.

The resolution as passed stands as follows -

This Conference is of the opinion that, in view of the vexation and scope for peculation attending the imposition of octroi, its abolition isvery desirable and that wherever possible, it should be replaced by a terminal tax or by - direct imposts, and that at any rate the number of commodities subjected to the levy should be kept at a minimum and should not include the necessaries of life.

Resolution No. 16.-

Proposer.- Mr.C.V.Narasimiengar of Bangalore.

Profession tax.

The resolution as passed stands as follows -

That in the opinion of this Conference, the monetarfa shop tax should be replaced by profession tax in all Municipal areas and that the schedule be revised as - suggested by the Local Finance Committee.

x x x

President.

M.R.V

G R S 26]

SUBJECT Readjustment of taxes in the Mysore City Municipality

Diary No of letter replied to 262

Section Munc.
File No 158-14
Serial No 6

General and Revenue Secretariat
(Munc.)
Dated the 8. 9 1915

No 2296
mg 158-14-6
8/15 9 15

Date of issue 15 9 15

Signed by Mra V Ramanathan

To
The President, Mysore City
Municipal Council

Sir,

With reference to your letter No 6 dated the 15th July 1915 about the abolition of octroi on certain articles and the introduction of the profession tax &c in the City Municipality, I am directed to request you to be so good as to state what the exact me...

in the scale of Petrol is to be on fresh goods (what the anticipated income from duty of Petrol or petrol is and whether the Numb. Council agree to the raising of the rate of profession tax as suggested by the Special Committee on Local Finance and the Local Self Govt Conference. Shall be

as the phrase "increase of one per cent" is not intelligible,

bm
9/9 for Rev. Secy.

List of enclosures.

Copied by

Examined by

GPB—20 000—14 2 14

D 2395

No 168

Mul 158-14-7

THE CITY MUNICIPAL OFFICE, MYSORE,

Dated the 30th December *191* 5

From T G. Lukshmana Rao, Esq , L C E ,
President, City Municipal Council,
Mysore

To V. R Thyagaraj Iyer, Esq., M.A ,
Secretary to the Govt of Mysore,
Revenue Department

SIR,

With reference to your letter No 2296/Ml 158-14-6 dated the 15th September 1915, I have the honour to -- state that octroi duty at the rate of 3 pies on a rupee -- worth of piece goods or at the rate of Rs 1-9-0 per cent is being recovered at present The increase of one pie as now proposed will make it 4 pies in a rupee or Rs.3-1-4 on 100 rupees worth of piece goods.

2. The average quantity of petrol consumed -- monthly in the City is said to be 1010 gallons and octroi duty at the rate of annas 2 per gallon thereon will bring an income of Rs 1,515/- per annum

3 With regard to the raising of rates of profession tax as suggested by the Special Committee on Local Finance, the question was discussed both by the Managing Committee and the Municipal Council and the latter are not in favour of raising the rates fixed in the Mysore Municipal Regulation A copy of their resolution passed in their -- meeting held on the 20th instant is herewith enclosed for your information

I have the honour to be,
Sir,
Your most obedient servant,
T G Lakshmana Rao
Vice President
The President

IV 1915

From

The President, City Muni.
Council, Mysore

To

The Secy to Govt of Mysore,
Rev Dept

Dated 30th
Despatched 31st } December 1915
Received

General No 168
No

Enclosure No one

Stating that the Council does not agree to the raising of the rates of profession tax

(15)

Proceedings of the eleventh (ADJOURNED)

Meeting of the Mysore City Municipal Council held in the

Rangacharlu Memorial Hall on Monday the 30th instant at 8 A.M.

Present.

1. T.C.Lakshmana Rao, Esquire., L.C.E., President.,
2. C.Narayana Rao, Esquire., B.A., B.L., Vice-President.,
3. B.Ranganathaiah Rao, Esquire., Palace Controller, Mysore.,
4. R.A.Narasimha Iyengar, Esquire., B.A., B.L., Amildar, Mysore Taluk.
5. Muhammad Jaffer Sahib, Esquire.,
6. M.Madappa, Esquire.,
7. Somaiah, Esquire.,
8. Srimvidwadda Sangeeta Vidwan Bidarada Krishnappa, Esquire.
9. N.Seshachariah, Esquire.,
10. Ambi' Annaiah Pandit, Esquire.,
11. M.Venkatakrishnaiah, Esquire.,
12. E.Seetharamiah, Esquire.,
13. Rev. H.Gulliford.,

Absent.

1. A.K.Pani, Esquire., D.P.H., etc., Health Officer, Mysore City.,
2. Muhammad Sait, Esquire.,
3. Anantharajiah, Esquire.,
4. Rao Bahadur M.C.Rangaiengar, Esquire., B.A.,
5. C.Nanjappa, Esquire., B.A.,
6. T.M.Siddappa, Esquire.,
7. V.Tiruvengada Mudliar, Esquire.,

XVII Letter No 2496/11.158-14-6 dated the 15th September 1915 from the Secretary to Government, Revenue Department, enquiring whether the Municipal Council agree to the raising of the rates of profession tax as suggested by the Special Committee on Local -- Finance and the Local Self Government Conference, together with the Managing Committee's resolution thereon.

Resolved that the Council does not agree to the raising of the rates

(Sd) T Lakshmana Rao,

President,

" C O P Y "

Vice President
for the duties of
the President

C R S. 26]

File No 188-14
Serial No 8

Diary No of letter replied to 2395

No. 7145

General and Revenue Secretariat
(Numb.)
the 22 3. 1916.

To Mad 154-14-8 of 24.3.16
The President, Nyasaland City Municipal Council.

Date of issue 24 3 16

Signed by Mr M. Shahadeo

Sir,

With reference to Correspondence ending with your letter No 168 dated the 30th December 1915 about the proposal to abolish Octroi on certain articles and to introduce the tax on professions &c in the City Municipality, I am directed to state that the levy of license fees on tobacco

over

SUBJECT

3/16. JL

10

thereof and will make an special
reference thereto in my legislative
and to request you therefore to
be so good as to request whether
the Privy Council can suggest any other means for
reconpensing the loss under ocheme

I have &c

For Rev Secy

List of enclosures

Copied by

Examined by

G P S—20,000—10-10-14

1916

From J G Lakshmana Rao, Esq L C E
President, City Muni
Council, Mysore

To V R Thyagaraja Iyer Esqr
Secy to Govt of Mysore,
Rev Dept

Dated
Despatched 28 4 1916
Received
General No 258
No

Enclosure No 3

stating that tobacco be retained
in the list of dutiable articles in case
the Government consider it impracticable
to amend the Municipal Regulation
so as to authorize the levy of licence
fees on tobacco shops and oil mills

D3921 2

No 258
&3
Mint 158-14-9

The City Municipal Office, Mysore,
Dated 28th April *1916.*

From T. G. Lukshmana Rao, Esquire, L.C.E.,
President, City Municipal Council,
Mysore

To V. R. Thyagaraja Iyer Esquire, M.A.,
Secretary to the Govt of Mysore,
Revenue Department
Bangalore.

Sir,

With reference to correspondence ending with your letter No. 7145/M1.158-14-8, dated the 24th March 1916 enquiring whether the Municipal Council can suggest any other means for recouping fully the loss under Octroi, I have the honor to report that the question having first been placed before the Municipal Finance Committee, it was resolved therein that tobacco be retained in the list of dutiable articles in case the Government consider it impracticable to amend the Municipal Regulation so as to authorise the levy of license fees on tobacco shops and Oil Mills. Both the Managing Committee and the Municipal Council have approved the above resolution Vide copies of resolutions herewith enclosed for ready reference.

The anticipated income from license fees on tobacco shops and oil Mills is only Rs 1,500/-, whereas, if the present duty on tobacco be retained, it brings in on an average a revenue of Rs.3,000/- per annum, and will thus recoup the loss that may occur from the abolition of Octroi on certain other articles.

I request you to be so good as to place the above

facts before Government and obtain their kind orders.

I have the honour to be,

Sir,

Your most obedient servant,

C.U

President.

23

Proceedings of the Tenth Finance Committee Meeting held on Thursday the 13th April 1916.

P R E S E N T.

1. G. Narayana Rao Esquire, B.A., B.L., (President)
2. Rao Bahadur M. C. Rangaiangar Esquire.
3. H. Seetharamiah Esquire.,
4. L. Narasimhaswami Esquire.,
5. B. S. Krishnaiengar Esquire.,

A B S E N T

1. N. Srikantiah Esquire

Subject No. I. Letter No.7145/F'l.158-14-8, dated the 24th March 1916 from the Secretary to Government of Mysore, enquiring whether the Council can suggest any other means for recouping fully the loss accruing from the abolition of Octroi on certain articles in the city.

Resolved that if the Government consider it impracticable to amend the Municipal Regulation so as to authorize the levy of license fees on tobacco shops and oil Mills as resolved by the Council , then tobacco be included in the list of dutiable articles.

Sd. G. Narayana Rao,

13-4-1916. President.

" c o p y "

C.U. 28-4-1916. President.

2-17

Encl to Mul 158-14-7

Proceedings of the Seventeenth (Ordinary) Meeting of the Municipal Councillors for the City of Mysore, held in the Town Municipal Hall, at 6 P.M. on Saturday the 22nd April 1916.

P R E S E N T.

1. T. C. Lukshmana Rao Esquire, L.C.E., (President)
2. C. Narayana Rao Esquire, B.A., B.L., (Vice President)
3. T. Ramakrishna Rao Esquire, (Palace Controller)
4. L. Ananthagirajiah Esquire,
5. Mohomad Saib Esquire,
6. C. Adappa Esquire,
7. Gangadharada Sangatha Vidwan Bidarada Krishnappa Esquire,
8. Ramaniah Esquire,
9. Amble Annaiah Pandit Esquire,
10. C. Ranjappa Esquire, B.A.,
11. V. Thiruvengada Mudaliar Esquire,
12. Mohomad Jaffer Sahib Esquire,
13. M. Seetharamiah Esquire,
14. M. Venkatakrishnaiah Esquire,

A B S E N T.

1. Dr. A. K. Pani, L.M.S., D.P.H., (Health Officer)
2. The Amildar, Mysore Taluk,
3. Rao Bahadur M. C. Rangaiyangar Esquire,
4. C. Sreekantiah Esquire,
5. Rev. E. Culliford,
6. T. M. Siddappa Esquire.

---oOo---

Subject No.22. Letter No.7145-M1.158-14-8, dated 24th March 1916 from the Revenue Secretary, enquiring whether the Municipal Council can suggest any other means for recouping the loss under Octroi as the levy of license fees on tobacco shops and oil Mills involve fresh Legislation, and Finance and Managing Committee's resolutions thereon.

Resolved that the Managing Committee's resolution be approved.

Sd/- T. Lukshmana Rao,
22-4-1916. President.

" c o p y "

T. Lukshmana Rao

C.U. 28-4-1916. President.

Revision of taxation at Mysore city

95

G. R. 26]

GEN. & REVS. SECRETARIAT. TYPING Sec. 2 MAY 1917

Alternative draft

File No 158-14

Serial No 10

Diary No of letter replied to 3927

No 6973

mly 58-14

B 2-5-17.

General and Revenue Secretariat

( )

the 191

To

The President, Mysore city Municipal Council

Date of issue 3-5-17

Signed by Mr B J Kesava Iyengar

Sir,

With reference to your letter no 258 dated 28th April 1916 submitting proposals for the revision of octroi and other items of taxation in the city I am directed to state that the Municipal Council may frame the necessary rules

SUBJECT

5.

~~under Section 46 of the~~
~~Mines Regs and submit~~
~~them to Govt after~~
~~due publication with~~
~~the objections received~~
~~(Vide Letters 59, 60~~
~~and 61 of the Regd~~

~~I have the~~

~~6/49 Rev Leg~~

Last of enclosures

Copied by

Examined by

GPE—20,000—10.10.14